

# OFFICIAL GAZETTE

## GOVERNMENT OF GOA

### EXTRAORDINARY

No. 2

#### GOVERNMENT OF GOA

Finance (Revenue and Control) Department

#### Notification

5/6/94-Fin(R&C)I

In exercise of the powers conferred by sub-section (2) of section 10 of the Goa Sales Tax Act, 1964 (Act 4 of 1964) (hereinafter called the "said Act"), the Government of Goa hereby amends the Second Schedule appended to the said Act, as follows:—

(i) For entry No. 12, the following entry shall be substituted, namely:—

"12. Fresh milk, whole or separated and milk products made exclusively out of milk without addition or admixture of any other ingredients, except those specified in entry No. 10 of the Third Schedule and entry No. 3 of the Tenth Schedule appended thereto."

(ii) In entry No. 55, the words "mineral ores" shall be omitted.

This Notification shall come into force with effect from the 10th day of March, 1994.

By order and in the name of the Governor of Goa.

S. S. Dharangutti, Under Secretary (Finance-Exp.).

Panaji, 9th March, 1994.

#### Notification

5/6/94-Fin (R & C) II

In exercise of the powers conferred by the first proviso to sub-section (1) of section 7 of the Goa Sales Tax Act, 1964 (Act 4 of 1964) (hereinafter called the "said Act"), the Government of Goa

hereby amends the under mentioned Schedules to the said Act, as follows, namely:—

I. In the Fourteenth Schedule to the said Act, after entry No. 2, the following entry shall be added, namely:—

"3. Tea and coffee, sold in packaged form, where maximum sale price indicated on retail package is inclusive of all taxes".

II. In Twentyfourth Schedule to the said Act, after entry No. 1, the following entries shall be added, namely:—

"2. Indian made foreign liquor as defined in the Goa Excise Duty Act, 1964 (Act 5 of 1964).

3. Foreign liquor as defined in Goa Excise Duty Act, 1964 (Act 5 of 1964)

This Notification shall come into force with effect from the 10th day of March, 1994.

By order and in the name of the Governor of Goa.

S. S. Dharangutti, Under Secretary (Fin. Exp.).

Panaji, 9th March, 1994.

#### Notification

5/6/94-Fin (R&C) III

In exercise of the powers conferred by the first proviso to sub-section (1) of section 7 of the Goa Sales Tax Act, 1964 (Act 4 of 1964) (hereinafter called the "said Act"), the Government of Goa hereby amends the under mentioned Schedules to the said Act, as follows, namely:—

I. In the Third Schedule to the said Act, after entry No. 9, the following entry shall be added, namely:—

"10. Milk powder whole or separated and milk products, sold in packaged form,

where maximum sale price indicated on retail package is inclusive of all taxes."

II. In the Fifth Schedule to the said Act, —

1. In entry No. 1, the words and figures "Indian Made Foreign Liquor as defined in Goa, Daman and Diu Excise Duty Act, 1964 (Act 5 of 1964)." shall be omitted.
2. In entry No. 2, the words and figures "Foreign Liquor as defined in Goa, Daman and Diu Excise Duty Act (Act 5 of 1964)." shall be omitted.

III. In the Ninth Schedule to the said Act, after entry No. 7, the following entry shall be added, namely:—

"8. Mineral ores."

IV. In the Tenth Schedule to the said Act, —

1. In entry No. 3, after the words "Milk products", the words and figures "other than those specified in entry No. 12 of the Second Schedule and in entry No. 10 of the Third Schedule" shall be added.
2. In entry No. 6, after the words "Tea and coffee", the words "other than those specified in entry No. 3 of the Fourteenth Schedule" shall be added.
3. In entry No. 12, the words "Baby milk" shall be omitted.

This Notification shall come into force with effect from the 10th day of March, 1994.

By order and in the name of the Governor of Goa.

S. S. Dharangutti, Under Secretary (Fin. Exp.).

Panaji, 9th March, 1994.

**Notification**

5/6/94-Fin (R&C) IV

In exercise of the powers conferred by the proviso to section 8 of the Goa Sales Tax Act, 1964, (Act 4 of 1964), the Government of Goa hereby specifies the first point of sale as the point at which the following goods shall be taxed, namely:—

1. Indian made foreign liquor as defined in the Goa Excise Duty Act, 1964 (Act 5 of 1964).
2. Foreign liquor as defined in the Goa Excise Duty Act, 1964 (Act 5 of 1964).
3. Milk powder, whole or separated.

This Notification shall come into force with effect from the 10th day of March, 1994.

By order and in the name of the Governor of Goa.

S. S. Dharangutti, Under Secretary (Fin. Exp.).

Panaji, 9th March, 1994.

**Notification**

1/2/94-Fin(R&C)I

In exercise of the powers conferred by section 12 read with section 15 of the Goa Excise Duty Act, 1964 (Act 5 of 1964), the Government of Goa hereby amends the Government Notification No. Fin(Rev)/2-35/75(c) dated 25-3-76 (hereinafter called the "principal Notification"), as follows, namely:—

In the principal Notification, in Part D, IV Miscellaneous, after item No. (2), the following item shall be inserted, namely:—

"3. Recording of labels

Labels of various brands of liquor imported into the State from other States of India ..... Rs. 50,000/- per label of 750ml.

This Notification shall come into force with effect from the 10th day of March, 1994.

By order and in the name of the Governor of Goa.

S. S. Dharangutti, Under Secretary (Fin. Exp.).

Panaji, 9th March, 1994.

**Notification**

1/2/94-Fin (R&C) II

In exercise of the powers conferred by sub-section (2) of Section 15 of Goa Excise Duty Act, 1964 (Act 5 of 1964), the Government of Goa hereby amends the Government Notification No. Fin (Rev) 2-35/15/75 (c) dated 25-3-76 (hereinafter called the "principal Notification"), as follows, namely:—

In the principal Notification, in Part D, "II Sale", after item 17, the following item shall be inserted, namely:—

**II — A — Transfer**

Categories	Fees for transfer of licence		
	Cities	Towns	Villages
1. Retail sale of licence for sale in IMFL and CL in sealed bottles/in premises	1,200/-	800/-	600/-
2. Retail vendors of IMFL and CL in			
A category			
hotels	18,000/-	18,000/-	18,000/-
B category			
hotels	12,000/-	12,000/-	12,000/-
3. Retail vendors of Foreign Liquor			
A category			
hotels	30,000/-	30,000/-	30,000/-
B category			
hotels	20,000/-	20,000/-	20,000/-
Other shops	15,000/-	15,000/-	15,000/-
4. Retail sale vendors of rectified Spirit	200/-	100/-	50/-

Categories	Fees for transfer of licence		
	Cities	Towns	Villages
5. Retail sale vendors of Denatured Spirit	200/-	100/-	50/-
6. Retail sale vendors of Denatured Spirituous Preparations	200/-	100/-	50/-
7. Wholesale of liquor other than Country liquor	4,000/-	3,000/-	1,600/-
8. Wholesale of C. L.	3,600/-	2,400/-	1,600/-
9. Wholesale vendors of Denatured Spirit	800/-	600/-	500/-
10. Wholesale vendors of Rectified Spirit	900/-	600/-	500/-
11. Wholesale vendors of Denatured Spirituous Preparations	800/-	600/-	500/-
12. Wineries		1,00,000/-	
13. Distilleries for manufacture of IMFL		1,00,000/-	
14. Breweries		1,00,000/-	
15. Bottling and Blending of Country liquor		50,000/-	

This Notification shall come into force with effect from the 9th day of March, 1994.

By order and in the name of the Governor of Goa.

S. S. Dharangutti, Under Secretary (Fin.-Exp.).  
Panaji, 9th March, 1994.

#### Notification

1/2/94-Fin(R&C)III

In exercise of the powers conferred by sub-section (1) of section 42 of the Goa Excise Duty Act, 1964 (Act 5 of 1964), and in partial modification of Government Notification No. 2/11/84-Fin(R&C) (A) dated 31-3-1992 published in the Official Gazette Series I, No. 52, Ext. No. 4 dated 31-3-1992, the Government of Goa hereby deletes the item (ii) and instead the following item is inserted:—

(ii) The beer manufactured in the State of Goa and exported to any place outside the State of Goa from so much of Excise duty as may be in excess of Re. 1/- per bulk litre in respect of alcoholic strength upto 5% v. v. or 8.77% of proof spirit and Re. 1/- per bulk litre in respect of the strength above 5% v. v. or 8.77% of proof spirit,

but not exceeding 8% v. v. or 14.03% of proof spirit.

This Notification shall come into force with effect from the 10th day of March, 1994.

By order and in the name of the Governor of Goa.

S. S. Dharangutti, Under Secretary (Fin. Exp.).  
Panaji, 9th March, 1994.

#### Notification

1/2/94-Fin(R&C)IV

In exercise of the powers conferred by section 12 of the Goa Excise Duty Act, 1964 (Act 5 of 1964), the Government of Goa hereby in supersession of the Notification No. 2/11/84-Fin(R&C) (c) dated 31st March, 1992 fixes Excise duty payable on excisable articles as follows, namely:—

- I(a) Manufacture of Malt Spirit/grape spirit. Rs. 25.00 per proof litre.
- I(b) Milk punch and wines brought into the State of Goa. Rs. 7.00 per bulk litre.
- I(c) Milk punch and wines manufactured in the State of Goa. Rs. 2/- per bulk litre.
- II(a) Indian Made Foreign Liquor other than Milk Punch, Wines and Beer brought into the State of Goa. Rs. 30/- per proof litre.
- II(b) Indian Made Foreign Liquor other than Milk Punch, Wines and Beer manufactured by the licensed distilleries in Goa and sold in the State of Goa. Rs. 27/- per proof litre.
- III(a) Beer manufactured in Goa and imported into the State of Goa.
  - i) whose alcoholic strength does not exceed 5% v. v. or 8.77% of proof spirit. Rs. 6/- per bulk litre.
  - ii) whose alcoholic strength does exceed 5% v. v. or 8.77% of proof spirit but not exceeding 8% v. v. or 14.03% of proof spirit. Rs. 6/- per bulk litre.

This Notification shall come into force with effect from the 10th day of March, 1994.

By order and in the name of the Governor of Goa.

S. S. Dharangutti, Under Secretary (Fin. Exp.).  
Panaji, 9th March, 1994.